

What information can be shared with other governmental agencies?

Under RCW 82.32.330, the Department of Revenue may exchange tax information, for official purposes, with other Washington State agencies, other states, and federal agencies. However, the Department's policy is to have a sharing agreement in place with the other agency before disclosing any confidential tax information. This agreement ensures that the other agency understands the confidential nature of the information and penalties for misuse. The sharing agreements do not authorize full disclosure to everyone at all of the agencies. Not all agencies have entered into such agreements with the Department. Many of the agreements are set up so only a limited number of people at the other agencies may request and receive confidential information. The Public Records Designee in Taxpayer Services keeps the list of agreements and authorized personnel.

If you are on the Department of Revenue's list of personnel authorized to give and receive confidential information to and from other agencies, etc., your supervisor or lead person will advise you. You may RECEIVE information from anyone who wishes to give it to you. That does not violate our confidentiality laws. However, when someone from another agency, etc., ASKS you for confidential information about Department of Revenue taxpayers and you are unsure whether that person is authorized to receive such information, please ask your supervisor or contact the Public Records Officer/Designee at Taxpayer Services for verification.

Internal Revenue Service requests are treated differently. They must be referred to and answered by the Assistant Director of Audit or his/her designee.

What are the penalties for disclosing confidential taxpayer information to someone not entitled to such knowledge?

An employee who releases confidential information to a person not entitled to the information is guilty of a misdemeanor. The penalty may be a jail sentence of up to 90 days and/or a fine up to \$1,000. In addition, the employee could be terminated from their current position and barred from public employment in the state for two years.

As employees of the Department of Revenue, we are responsible for protecting the privacy of Washington State taxpayers. If you have questions about releasing taxpayer information or want to know more about the Department's public records policy, contact your Public Records Officer in Taxpayer Services at (360) 705-6602 or the Public Records Designee at (360) 705-6647.

To inquire about the availability of this document in an alternate format for the visually impaired, please call
(360) 705-6715.
Teletype (TTY) users please call
1-800-451-7985.



<http://dor.wa.gov>

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PUBLIC AND CONFIDENTIAL INFORMATION GUIDELINES



Department of Revenue employees work with confidential information about taxpayers and their businesses on a day to day basis. If any of this information becomes known to the public, besides being a possible violation of state law, it may be an infringement of the taxpayer's rights and privacy. The information could give another business an unfair advantage or cause a person or business serious financial injury.

Because of the seriousness of this issue, this brochure was designed to give Department of Revenue employees a source for basic information about what information may be given to a requester and Revenue's process for releasing information.

What information is available to the public?

All records and information maintained by the Department of Revenue are considered public information under the Public Records Act. However, **not all public records maintained by the Department are disclosable** to the public because of specific laws.

The "Public Records Index," available from the Taxpayer Services Division and on the Internet, lists all of the Department's disclosable records, such as publications, forms, manuals, etc. In addition, the following business information may be disclosed, if it is not associated with tax information: a taxpayer's Revenue registration or Uniform Business Identifier (UBI) number, name, address, type of ownership, opening and closing dates, and Standard Industrial Classification (SIC) code. For example, you may state that certain grocery stores have a gross income of \$1 million, but you may not include the name, address, or any identifying information about that particular grocery store or chain.

Knowing the difference between disclosable and confidential information can help avoid costly mistakes and potentially damaging situations, for you, taxpayers, and the agency.

Disclosable taxpayer information is shown on the Department of Revenue's Public Information Account Inquiry screen, referred to as the 105 screen on the Tandem system.

Disclosable Taxpayer Information (105 screen):

- *Registration Number*
- *Name of Owner and Business*
- *Address (mailing and physical location)*
- *Type of Ownership*
- *Opening and Closing Dates*
- *SIC Code*

The information on this screen may be provided to anyone about any business on our database. All other information is considered confidential and may be disclosed only under certain circumstances.

What is the Secrecy Clause?

The Secrecy Clause, RCW 82.32.330, is the law that prohibits Revenue employees from disclosing tax returns or tax information about specific taxpayers to unauthorized persons. This law also defines the circumstances under which documents may be disclosed and to whom. All tax and tax return information is confidential and not disclosable to the public, without the taxpayer's permission or other statutory authorization. When you started working for the Department, you signed a Secrecy Clause Affidavit. By signing the affidavit, you acknowledged that you would protect the confidentiality of taxpayer records.

What should I do when I receive a request for information?

If the request is for disclosable information, as shown on the 105 screen, you may provide the information immediately, by telephone, in writing, or by printing a copy of the 105 screen. You may also refer requesters to the Department's Public Records Database on the Internet at <http://dor.wa.gov/prd/default.asp>. If the request is for information other than what is on the 105 screen, it is considered confidential. You must have the taxpayer's authorization or other statutory authority before you provide confidential information to anyone. If the taxpayer or his/her representative asks for confidential information by telephone, you must verify the requester's identity and that they are authorized to receive the requested information. If you cannot verify the requester's identity, ask them to put the request in writing or complete a *Confidential Tax Information Authorization* form and send it to you. You may respond based on the authorization.

If you receive a subpoena or other court order for information about a taxpayer, please consult with your supervisor. In most cases, you should forward the order to the Public Records Officer or Designee at Taxpayer Services for processing. A subpoena or court order is generally not sufficient to get confidential information from the Department of Revenue. However, it depends on the circumstances.

By law, public records requests must be answered within *five working days* from the date of receipt. If you do not respond to the request yourself, it is extremely important for you to forward the request to the Taxpayer Services Division to the attention of the Public Records Officer or Designee immediately, so it can be answered within the statutory time limit.